

**For Immediate Release**  
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**Contact:** NR 32-14-H  
**Jaime Garza**  
**1-916-327-8988**

## **Top 500 Sales and Use Tax Delinquencies in California**

**Sacramento** – The California State Board of Equalization (BOE) today updated its online list of the [Top 500 sales and use tax delinquencies](#), which total \$514.9 million in taxes through the first quarter of 2014. Also, an [interactive map](#) displays location, account name, and amount owed by delinquent taxpayers.

"The increased publicity generated by this list is intended to create an incentive for them to pay their taxes," said BOE Chairman Jerome E. Horton. "If the taxpayers on the list continue to ignore their liabilities, the public list provides a powerful incentive to play by the rules."

Legislation enacted in 2011 ([AB 1424](#), [Perea](#)) expanded the former Top 250 list to 500 and also required the BOE to provide confidential information to participating state agencies that issue taxpayers' occupational, professional, and driver licenses. In addition, it provided for delinquent taxpayers to be precluded from contracting with the state.

Since the inception of this program in 2007, the BOE has received \$10.21 million from 121 qualifying taxpayers who came forward to pay their debts; 100 are making installment payments, and 21 have paid their debt in full.

California law requires the BOE to post this information every quarter and to remove amounts that are being addressed through payment arrangement, bankruptcy, litigation, or appeal. Taxpayers are notified 30 days before their information is posted, allowing them time to pay.

Of the total \$514.9 million owed on the latest list, \$114.3 million are jointly owed liabilities. This means individuals associated with a corporation, partnership, limited partnership, limited liability partnership, or limited liability company might be personally responsible for delinquent taxes.

The following 44 taxpayers were added to this quarter's list, and owe a combined \$41.4 million.

Registered Business Name	Doing Business As (DBA)	City	State	Liability Amount Due
RICHARD W. P. SANG		SACRAMENTO	CA	\$3,882,998.10
KINGS DRYWALL, INC	KINGS DRYWALL SUPPLY	SELMA	CA	\$2,682,336.12
3 DAY BLINDS INC.		ANAHEIM	CA	\$2,482,780.22
KATIE H SHINN	MAKI MAKI	RANCHO MIRAGE	CA	\$2,132,506.01
SIMON S. HONG		IRVINE	CA	\$2,132,506.01
MTSJ INC	MORENA TILE SAN JUAN INC	SAN DIEGO	CA	\$1,731,366.84
FRESNOS AUTO MAXX, INC.	AUTO MAXX	FRESNO	CA	\$1,497,473.44
BLUE OVAL	RENT 4 LESS	ANAHEIM	CA	\$1,339,702.35
UNIVERSAL FLOOR COVERING INC		HAYWARD	CA	\$1,011,413.24
M FOR K, INC.	ARCO	MAYWOOD	CA	\$997,585.45
MICHAEL DONOVAN THOMPSON	PETROLEUM EQUIPMENT AND SYSTEM SALES	LAKE ELSINORE	CA	\$912,180.29
NORTHBAY WELLNESS GROUP		SANTA ROSA	CA	\$907,983.87
A & A SALES & MARKETING, INC.	KIRBY COMPANY	FREMONT	CA	\$907,640.84
THOMAS C. SEDAKER		CORONA	CA	\$870,907.72
JULIE RENEE FORD	MY-T-FINE FOODS	BELLA VISTA	CA	\$830,897.04
CELERITY, INC.	CELERITY SERVICES, INC.	SAN JOSE	CA	\$807,570.89
CC LIQUIDATING COMPANY		WEST SACRAMENTO	CA	\$770,757.86
NUT TREE GAS, INC	HIGH STREET GAS & MART	OAKLAND	CA	\$762,679.38
BICKERTON INDUSTRIES INC.	AGGRESSIVE ERECTORS/BICKERTON IRONWORKS	TORRANCE	CA	\$742,658.00
LIQUOR BARN INC		REDDING	CA	\$717,144.83
ANGEL VAZQUEZ	JJV. SAND & GRAVEL	RIVERSIDE	CA	\$716,103.73

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Partnership consisting of RAMON DE LAO, ELVIA O. DELAO	LA CASITA NUEVA MEXICAN GRILL	CATHEDRAL CITY	CA	\$698,140.09
GUSTAVO DE LA ROSA	WOODYS AUTO BODY & PAINT	BELLFLOWER	CA	\$671,622.73
ECI MOBILE INC.		MILLBRAE	CA	\$659,757.57
ORANGE COUNTY MOTORSPORTS, INC	OTD CYCLESPTS OF ORANGE COUNTY	AUBURN	CA	\$657,799.42
HUBBARD IRON DOORS, INC.		MONTEBELLO	CA	\$639,881.99
Partnership consisting of EDNA SANTOS ALVAREZ, JOSE BENITO ALVAREZ	CHEVRON	SACRAMENTO	CA	\$617,050.94
Partnership consisting of MIN J. ZHAO, DEREK M K Y TOMINAGA	MD GREEN PETRO	ANTIOCH	CA	\$595,707.95
CRAIG SANDERS		SAN FERNANDO	CA	\$573,949.21
Partnership consisting of GRIGORIY P KALINCHUK, PETER GREGOR KALINCHUK	G.P.K. DISMANTLER	WEST SACRAMENTO	CA	\$566,997.53
FERNANDO TORRES	MI COCINA	SAN BERNARDINO	CA	\$557,603.24
Partnership consisting of BRUSH CREEK MEDIA, INC, BEAR DOG J. HOFFMAN, JACK G. BOUJAKLIAN	LE SALON	SAN FRANCISCO	CA	\$554,806.70
MARTIN ROBERT SEGLIN		SAN JACINTO	CA	\$537,148.39
ANA BERTHA SEGLIN		SAN JACINTO	CA	\$529,271.44
ERIC A CICHOCKI		NORCO	CA	\$528,546.64
MACIEL, INC.	SEÑOR BAJA	CITY OF INDUSTRY	CA	\$493,318.53
RAJPAL SINGH BHULLAR	D. B. CORP.	LOS BANOS	CA	\$491,117.97
GREGORY ALAN		HERMOSA BEACH	CA	\$476,629.15
THE UNLIMITED STORE INC.	METRO PCS	RANCHO CORDOVA	CA	\$471,416.56
AGFA II ACQUISITION CORP	PITMAN	RIDGEFIELD PARK	NJ	\$465,227.51
MANUEL EFRAIN BUENO	HANA AUTO SALES	FULLERTON	CA	\$462,919.87

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CRANE, BORKENHAGEN, ENTERPRISES, INC.	BLAKES	SAN JOSE	CA	\$459,058.45
FROYLAN G. HUANOSTA		VALENCIA	CA	\$440,391.02
LAURA TIFFINY SILVER		SHERMAN OAKS	CA	\$434,932.34
<b>Total</b>				\$41,420,487.47

BOE's list of the state's Top 500 sales and use tax delinquencies is updated quarterly at <http://1.usa.gov/BOETop500>. Taxpayers on the Top 500 list may contact the BOE at 1-916-323-8624 to resolve their accounts and make payment agreements. Taxpayers will have their names removed from this list if they pay the tax liability in full, enter into and comply with an installment agreement, or resolve the tax liability. The Franchise Tax Board's Top 500 list is published biannually on FTB's website at [ftb.ca.gov](http://ftb.ca.gov).

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Elected in 2010, Chairman Jerome E. Horton is the Fourth District Member of the California State Board of Equalization, representing more than 8.5 million residents in Los Angeles County. He is also the Board of Equalization's Legislative Committee Chairman. He is the first to serve on the Board of Equalization with over 21 years of experience at the BOE. Horton previously served as an Assembly Member of the California State Assembly from 2000-2006.

The five-member California State Board of Equalization is a publicly elected tax board. The Board of Equalization collects \$56 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit [www.taxes.ca.gov](http://www.taxes.ca.gov).

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